

AMENDED IN ASSEMBLY APRIL 28, 2005

CALIFORNIA LEGISLATURE—2005–06 REGULAR SESSION

**ASSEMBLY BILL**

**No. 853**

**Introduced by Assembly Member Jones**

February 18, 2005

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An act to amend Section 706.074 of the Code of Civil Procedure, relating to tax liens.

LEGISLATIVE COUNSEL'S DIGEST

AB 853, as amended, Jones. Tax liens: withholdings.

Existing law provides that the state may itself issue a withholding order for taxes to collect a state tax liability, as specified. Existing law also provides that a state tax lien continues in effect for 10 years unless sooner released or discharged, or unless it is extended for a further 10 year period.

This bill would provide that, for purposes of ~~a~~ *an earnings* withholding order to collect state taxes, a state tax lien continues in effect until the amount due and payable has been paid, notwithstanding those latter provisions. *This provision would not apply to a notice of recorded lien.*

Vote: majority. Appropriation: no. Fiscal committee: yes.  
State-mandated local program: no.

*The people of the State of California do enact as follows:*

- 1 SECTION 1. Section 706.074 of the Code of Civil Procedure
- 2 is amended to read:
- 3 706.074. (a) The state may itself issue a withholding order
- 4 for taxes under this section to collect a state tax liability. The
- 5 order shall specify the total amount required to be withheld

1 pursuant to the order (unpaid tax liability including any penalties,  
2 accrued interest, and costs).

3 (b) Unless a lesser amount is specified in the order, the amount  
4 to be withheld by the employer each pay period pursuant to an  
5 order issued under this section is the amount required to be  
6 withheld under Section 1673(a) of Title 15 of the United States  
7 Code, and is not subject to the exception provided in Section  
8 1673(b) of Title 15 of the United States Code.

9 (c) For purposes of this article, notwithstanding Section 7172  
10 of the Government Code, a state tax lien continues in effect until  
11 the amount due and payable has been paid. *This subdivision shall*  
12 *only apply to earnings withholding orders for taxes issued under*  
13 *this article and not to a notice of recorded lien.*